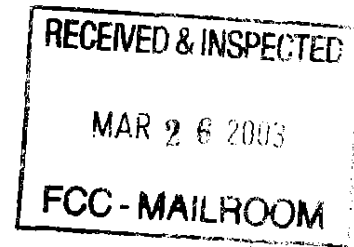


OLSEN THIELEN & CO., LTD.

Certified Public Accountants & Consultants



March 20, 2003

Secretary
Federal Communications Commission
445 12th Street S.W.
Washington, D.C. 20554
Attention: Wireline Competition Bureau

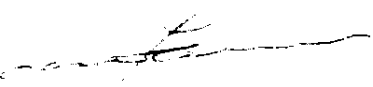
FRN No. 0003-7401-49

CC Docket No. 96-45

Polar Telecommunications, Inc., in compliance with **47** CFR Section 54.315 and notification by the Public Service Commission for the State of North Dakota, dated February **22**, 2002, that Rural Incumbent Local Exchange Carriers should file Disaggregation plans directly with the Federal Communications Commission, hereby files the attached amendment to its "Self-Certification of Disaggregation and Targeting Plan for Universal Service Funds by Polar Telecommunications, Inc." as a result of its acquisition of the Pembina exchange from Citizens Telecommunications.


Please call me at (651) 481-1786 with any questions.

Sincerely,


Tom Farm
President
Olsen Thielen & Co., LTD.

No. of Copies rec'd. 043
List 42006

cc: Public Service Commission of North Dakota
USAC
Sharon Webber, Deputy Chief, FCC-Telecommunications Access Policy Division
Minnesota Public Service Commission

Associated World-wide with Jeffreys Henry International 

225 Little Canada Road, St. Paul, Minnesota 55117-1376 (651) 483-4521 FAX (651) 483-2467

6010 Shady Oak Road, Minneapolis, Minnesota 55344-7709 (952) 941-9242

**CERTIFICATION OF DISAGGREGATION PLAN FOR
FEDERAL UNIVERSAL SERVICE FUNDS BY
Polar Telecommunications, Inc.
DATE: REVISED March 20, 2003**

Contacts:

Polar Telecommunications, Inc.: Dave Dunning - Exec. Vice President
Box 270
Park River, ND 58270

(701) 284-7221

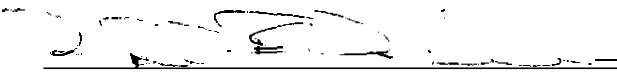
Olsen Thielen & Co., Ltd: Thomas R. Farm, President
Olsen Thielen & Co., Ltd
223 Little Canada Rd.
St. Paul, MN 55117-1376

Study Area Code (SAC) No; 381614

Polar Telecommunications, Inc. hereby files a modification to its selection of "Path 3" Self-Certification of Disaggregation and Targeting USF Support pursuant to 47 CFR Section 54.315. This filing is being made with the FCC based on notification by the Public Service Commission for the State of North Dakota, dated February 22, 2002, that Rural Incumbent Local Exchange Carriers should file Disaggregation plans directly with the Federal Communications Commission. Polar Telecommunications, Inc. certifies that this modified plan is in conformance with FCC requirements that its disaggregation plan, as discussed herein:

- Disaggregates support to the wire center level or into no more than two cost zones per wire center plan.
- Complies with prior North Dakota state regulatory determinations and that it is supported by the description of the rationale used in its original Self-Certification filed on May 16, 2002.
- Is reasonably related to the cost of providing service for each disaggregation zone within each disaggregated category of support.
- Clearly specifies the per-line level of support for each category if high-cost universal service support provided pursuant to sections 54-301, 54-303, and/or 54.305 and/or part 36, subpart F of Chapter I, Title 47 CFR.
- Is designed such that support available to Polar Telecommunications, Inc.'s study area under the disaggregation plan shall equal the total support available to the study area without disaggregation and that the ratio of per-line support between disaggregation zones for each disaggregated category of support shall remain fixed over time, except as changes are allowed pursuant to 47 CFR 54.315 paragraph "C" and "D".

Polar Telecommunications, Inc. certifies that it will disaggregate and target support under this plan for at least four years from the date of its original certification except as provided in CFR 47, 54.315, H (D)(5).



Dave Dunning, Exec. Vice President
Polar Telecommunications, Inc

March 19, 2003

Date

Attachments: 1) Listing of Zones, Rationale, and Description of Zones
 2) Zone Maps
 3) Cross check of Zone Allocations

CERTIFICATION OF DISAGGREGATION PLAN FOR
FEDERAL UNIVERSAL SERVICE FUNDS BY
Polar Telecommunications, Inc.
DATE: REVISED March 20, 2003

Study Area Code (SAC) No: 381614

A) Monthly Dollars Per line and % allocation of support amount by Zone:

Zone		High Cost Loop Support (see 1 below)	Interstate CL Support	LTS (see 1 below)	LSS (see 1 below)	Total
Zone 1	Dollars/Line	\$1.73	\$3.56	\$1.88	\$4.59	\$11.76
	% Allocation of Support	20.41%	14.33%	20.41%	28.07%	19.97%
Zone 2	Dollars/Line	\$4.40	\$11.40	\$4.78	\$7.67	\$28.25
	% Allocation of Support	79.59%	70.28%	79.59%	71.93%	73.53%
Zone 3	Dollars/Line	\$0.00	\$3.56	\$0.00	\$0.00	3.56
	% Allocation of Support	0%	15.39%	0%	0%	6.50%

B) Description of the rational used for targeting support for the addition of the Pembina Exchange.

- 1 No change to May 3, 2002 Disaggregation filing was made for High Cost Loop Support LTS, and LSS.
2. 2nd Quarter 2003 USAC estimate of ICL amounts was allocated to the Pembina exchange at the same level per line included for Zone 1 in Polar Telecommunications, Inc.'s original Path 3 compliance filing dated May 3, 2002.
- 3 This assignment was made based on the fact that the Pembina exchange was of a similar size to the Lakota Exchange included in Zone 1 and a reasonableness check of relative ICLS assignment on a Wire Center Level based on Management knowledge and experience was completed.

C) Description of each Zone

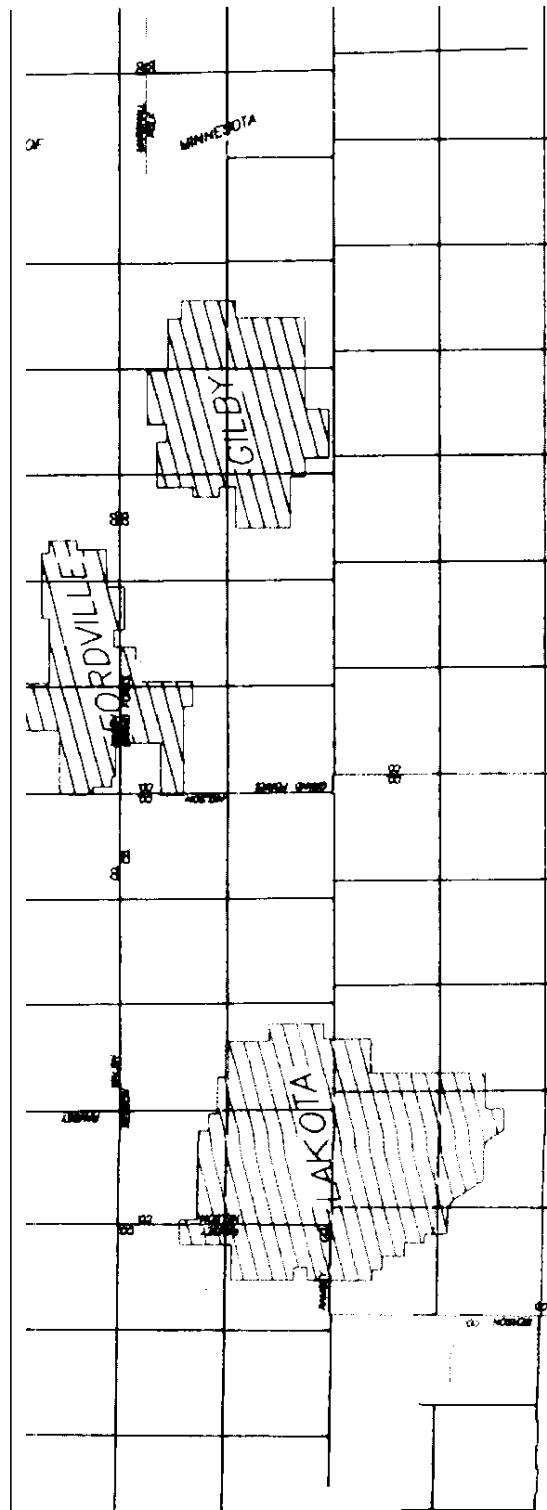
Zone	Total Exchanges / (Wire Centers) Include	Partial Exchanges / (Wire Centers) Include
Zone 1	Lakota	None
Zone 2	Adams, Edmore, Fordville, and Gilby	None
Zone 3	Pembina	None

**CERTIFICATION OF DISAGGREGATION PLAN FOR
FEDERAL UNIVERSAL SERVICE FUNDS BY
Polar Telecommunications, Inc.
DATE: REVISED March 20,2003**

This attachment contains maps indicating the USF Disaggregation Zones as described in Attachment 1, Section C

A map of the state of Oregon, showing county boundaries and names. The map is oriented with the coastline on the left. The counties shown are Clatsop, Multnomah, Washington, Clackamas, and Adams. The map is overlaid with a grid of latitude and longitude lines. The text "STATE" is visible in the upper right corner.

1 = ZONE 1

 = ZONE 2 = ZONE 3

**CERTIFICATION OF DISAGGREGATION PLAN FOR
FEDERAL UNIVERSAL SERVICE FUNDS BY
Polar Telecommunications, Inc.
DATE: REVISED March 20, 2003**

- *Cross Check of Zone Allocations*

Polar Telecommunication INC USF Disaggregation Filing Update Worksheet to Include Pembina Exchange
(March 2003)

USAC Code 381614

		High Cost Loop			ICLS (Note 1)			Long Term Support			LSS			Total		
Zone	Access Lines	Per Line	Total	% allocation	Per Line	Total	% allocation	Per Line	Total	% allocation	Per Line	Total	% allocation	Support per line	Support \$'s	%
Zone 1	647	\$ 1.73	\$ 1,117.91	20.41%	\$ 3.56	\$ 2,303	14.33%	\$ 1.88	\$ 1,212.82	20.41%	\$ 4.59	\$ 2,965.11	28.07%	\$ 11.76	\$ 7,599.16	19.97%
Zone 2	991	\$ 4.40	\$ 4,359.09	79.59%	\$ 11.40	\$ 11,295	70.28%	\$ 4.78	\$ 4,729.18	79.59%	\$ 7.67	\$ 7,596.89	71.93%	\$ 28.25	\$ 27,980.64	73.53%
Zone 3	695	\$ -	\$ -	0%	\$ 3.56	\$ 2,474	15.39%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 3.56	\$ 2,474.20	6.50%
Total			\$ 5,477.00			\$ 16,073	100.00%		\$ 5,942.00	100.00%		\$ 10,562.00	100.00%		\$ 38,054.00	100.00%

Note 1 (USAC est. increased by average amount per line for acquired Pembina lines)